

**County of Chesterfield, Virginia**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
From local sources:				
General property taxes:				
Real property taxes	\$ 176,259,800	\$ 176,259,800	\$ 181,105,449	\$ 4,845,649
Real and personal public service corporation taxes	12,460,000	12,460,000	12,628,617	168,617
Personal property taxes	40,857,400	38,850,453	36,233,171	(2,617,282)
Machinery and tools taxes	4,646,700	4,646,700	3,971,207	(675,493)
Penalties and interest	1,842,700	1,842,700	2,772,137	929,437
Total general property taxes	<u>236,066,600</u>	<u>234,059,653</u>	<u>236,710,581</u>	<u>2,650,928</u>
Other local taxes:				
Bank stock tax	915,600	915,600	706,119	(209,481)
Business license taxes	15,656,600	15,656,600	15,153,669	(502,931)
Consumer utility taxes	12,483,600	12,483,600	14,202,177	1,718,577
Emergency 911 tax	3,871,600	3,871,600	3,717,959	(153,641)
Local sales and use taxes	29,250,500	29,250,500	30,356,010	1,105,510
Motor vehicle licenses	5,666,900	5,666,900	5,709,976	43,076
Recordation tax	1,850,000	1,850,000	3,549,252	1,699,252
Short-term rental tax	156,100	156,100	198,070	41,970
Transient occupancy tax	3,214,300	3,274,300	3,278,071	3,771
Total other local taxes	<u>73,065,200</u>	<u>73,125,200</u>	<u>76,871,303</u>	<u>3,746,103</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	52,000	52,000	36,018	(15,982)
Building permits	3,671,600	4,001,600	4,107,458	105,858
Cable franchise fees	2,662,400	2,662,400	2,817,728	155,328
Landfill fees	1,975,000	1,975,000	1,846,422	(128,578)
Permits and other licenses	184,200	184,200	404,840	220,640
Plan review fees	275,600	348,872	428,290	79,418
Planning fees	656,200	686,200	839,394	153,194
Total permits, privilege fees and regulatory licenses	<u>9,477,000</u>	<u>9,910,272</u>	<u>10,480,150</u>	<u>569,878</u>
Fines and forfeitures	<u>952,500</u>	<u>991,891</u>	<u>1,303,907</u>	<u>312,016</u>
Use of money and property:				
Use of money:				
Interest and dividends	3,240,100	3,252,858	1,154,353	(2,098,505)
Use of property	550,900	561,400	503,255	(58,145)
Total use of money and property	<u>3,791,000</u>	<u>3,814,258</u>	<u>1,657,608</u>	<u>(2,156,650)</u>
Charges for services:				
Courthouse maintenance fees	96,800	96,800	84,336	(12,464)
EMS transports and subscriptions	1,162,300	1,995,523	2,001,476	5,953
Erosion control fees	111,800	111,800	128,997	17,197
False alarm charges	160,000	160,000	155,726	(4,274)
Juvenile Detention Home fees	498,000	498,000	131,370	(366,630)
Law Library	107,900	107,900	122,409	14,509
Leaf collection	305,500	305,500	161,839	(143,661)

(Continued)

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Charges for services: (continued)				
Library fines and services	\$ 407,500	\$ 407,500	\$ 450,648	\$ 43,148
Med-flight services	161,100	161,100	196,900	35,800
Mental Health, Mental Retardation and Substance Abuse services	11,027,100	11,581,800	11,252,869	(328,931)
Parks and Recreation fees	213,900	213,900	247,281	33,381
Police miscellaneous fees	98,000	98,000	88,186	(9,814)
Police officers fees	500,000	500,000	660,861	160,861
Recycling proceeds	41,700	41,700	48,230	6,530
Reimbursement from Schools	2,158,100	2,371,455	3,075,762	704,307
Sheriff fees	70,300	290,300	291,889	1,589
Treasurer's administrative fees	85,000	85,000	77,382	(7,618)
Utility reimbursements	64,000	64,000	64,000	-
Wood waste revenues	-	60,000	42,485	(17,515)
Other	239,300	301,350	534,928	233,578
Total charges for services	17,508,300	19,451,628	19,817,574	365,946
Miscellaneous	861,600	1,384,945	1,164,342	(220,603)
Recovered costs:				
Interfund reimbursements	4,735,900	4,652,822	3,736,852	(915,970)
Reimbursed by other localities	653,700	496,512	677,082	180,570
Other	931,300	2,129,576	2,240,394	110,818
Total recovered costs	6,320,900	7,278,910	6,654,328	(624,582)
Donations and contributions	1,274,000	1,875,228	1,831,860	(43,368)
Total revenues from local sources	349,317,100	351,891,985	356,491,653	4,599,668
From other governments:				
From the Commonwealth:				
Non-categorical aid:				
ABC profits	314,800	314,800	314,486	(314)
Clerk's excess fees	619,900	619,900	1,392,070	772,170
Mobile home sales tax	123,800	123,800	54,679	(69,121)
Personal property tax relief	37,322,700	39,329,647	37,797,065	(1,532,582)
Rolling stock tax	75,000	75,000	83,024	8,024
Vehicle rental tax	642,800	642,800	760,409	117,609
Wine tax	359,700	359,700	291,194	(68,506)
Total non-categorical aid	39,458,700	41,465,647	40,692,927	(772,720)
Shared expenditures:				
Clerk of Circuit Court	868,400	868,400	770,800	(97,600)
Commissioner of Revenue	478,900	478,900	458,838	(20,062)
Commonwealth's Attorney	1,177,500	1,177,500	1,205,412	27,912
Sheriff	4,261,500	4,261,500	4,384,989	123,489
Treasurer	522,300	522,300	507,430	(14,870)
Other	128,100	128,100	76,059	(52,041)
Total shared expenditures	7,436,700	7,436,700	7,403,528	(33,172)

(Continued)

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**General Fund**  
**For the Year Ended June 30, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
From other governments:				
From the Commonwealth:				
Categorical aid:				
Annexation House Bill 599	\$ 6,482,300	\$ 6,482,300	\$ 6,277,765	\$ (204,535)
Chesterfield County Jail	900,000	900,000	853,561	(46,439)
Drug prosecution	94,000	94,000	95,593	1,593
Education-state sales tax	36,156,700	33,643,500	33,793,970	150,470
Emergency communications	270,000	332,731	373,378	40,647
Emergency medical services	119,700	119,700	115,803	(3,897)
Fire programs	300,000	300,000	348,328	48,328
Health services	165,900	165,900	72,385	(93,515)
Juvenile Detention Home	1,894,300	1,894,300	1,439,201	(455,099)
Library	284,300	284,300	241,958	(42,342)
Mental Health, Mental Retardation and Substance Abuse Chapter 10	3,580,500	3,202,881	2,865,798	(337,083)
Mental Health, Mental Retardation and Substance Abuse emergency services	120,000	120,000	313,870	193,870
Sheriff programs	157,300	157,300	140,293	(17,007)
State recordation tax	1,525,000	1,525,000	1,346,965	(178,035)
Welfare	2,750,000	3,125,500	2,808,596	(316,904)
Other	41,900	20,600	9,626	(10,974)
Total categorical aid	54,841,900	52,368,012	51,097,090	(1,270,922)
Total from the Commonwealth	101,737,300	101,270,359	99,193,545	(2,076,814)
From the federal government:				
Categorical aid:				
Mental Health Block Grant	937,600	1,002,600	987,408	(15,192)
Public safety	25,000	44,602	43,006	(1,596)
Welfare	13,184,100	7,742,866	7,772,985	30,119
Other	31,900	42,462	33,253	(9,209)
Total from the federal government	14,178,600	8,832,530	8,836,652	4,122
Total revenues from other governments	115,915,900	110,102,889	108,030,197	(2,072,692)
Total revenues	465,233,000	461,994,874	464,521,850	2,526,976
<b>Expenditures</b>				
General government:				
Accounting	2,541,751	2,557,751	2,522,579	35,172
Board of Supervisors	326,809	326,809	309,209	17,600
Budget and Management	816,000	808,700	788,104	20,596
Clerk to the Board	207,500	237,500	220,480	17,020
Commissioner of Revenue	2,272,600	2,272,600	2,235,457	37,143
County Administrator	990,247	1,055,147	900,548	154,599
County Assessor	2,546,300	2,546,300	2,527,591	18,709
County Attorney	1,238,700	1,231,930	1,143,564	88,366

(Continued)

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
General government: (continued)				
Employee Benefits	\$ 2,523,815	\$ 2,009,915	\$ 881,958	\$ 1,127,957
General Services	1,567,284	1,611,099	1,559,868	51,231
Historic Chesterfield	95,700	120,700	113,365	7,335
Human Resource Management	2,018,363	2,118,606	1,897,096	221,510
Human Services Administration	249,800	269,147	263,122	6,025
Information Systems Technology	8,191,160	8,303,735	7,925,147	378,588
Interest paid on tax refunds	43,000	43,000	86,033	(43,033)
Intergovernmental Relations	205,500	209,500	204,753	4,747
Internal Audit	537,939	537,939	501,901	36,038
License Inspector	469,758	469,758	435,023	34,735
Management Services	250,000	252,500	243,387	9,113
Public Affairs	498,300	523,300	508,516	14,784
Purchasing	939,200	942,000	931,090	10,910
Registrar	564,347	609,347	559,325	50,022
Treasurer	2,500,218	2,522,218	2,500,265	21,953
Total general government	31,594,291	31,579,501	29,258,381	2,321,120
Administration of justice:				
Circuit Court Judges	527,508	527,508	503,076	24,432
Clerk of Circuit Court	2,351,558	2,456,858	2,384,496	72,362
Commonwealth's Attorney	2,371,700	2,496,973	2,470,801	26,172
General District Court	72,711	77,711	71,450	6,261
Juvenile and Domestic Relations Court	93,000	93,000	64,945	28,055
Law Library	108,188	149,688	139,340	10,348
Magistrate	11,700	11,700	7,035	4,665
Total administration of justice	5,536,365	5,813,438	5,641,143	172,295
Public safety:				
Building Inspection	3,860,700	3,935,700	3,816,081	119,619
Communications Center	5,376,295	5,376,295	4,934,852	441,443
Fire	30,915,288	32,357,812	31,097,506	1,260,306
Juvenile Detention Home	3,999,800	3,714,700	2,641,767	1,072,933
Police	36,140,470	36,358,428	34,954,155	1,404,273
Probation	109,300	141,986	117,187	24,799
Sheriff and Jail	17,087,689	19,276,012	19,034,186	241,826
Total public safety	97,489,542	101,160,933	96,595,734	4,565,199
Public works:				
Buildings and Grounds	3,965,119	4,095,789	3,969,458	126,331
Environmental Engineering	3,246,220	3,234,720	3,047,406	187,314
Hydrant rental and right of way	1,262,500	1,262,500	1,264,683	(2,183)
Solid Waste	5,965,815	6,078,344	5,970,182	108,162
Street lights and road improvements	674,533	490,451	389,161	101,290
Total public works	15,114,187	15,161,804	14,640,890	520,914
Health and welfare:				
Health	3,278,570	3,470,600	3,307,484	163,116
Mental Health, Mental Retardation and Substance Abuse	21,973,467	22,259,374	21,402,885	856,489
Social Services	19,787,366	15,674,896	13,467,307	2,207,589

(Continued)

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Health and welfare: (continued)				
Tax relief for the elderly	\$ 1,794,400	\$ 1,794,400	\$ 1,524,397	\$ 270,003
Youth Services	246,400	246,400	226,348	20,052
Total health and welfare	47,080,203	43,445,670	39,928,421	3,517,249
Parks, recreation and cultural:				
Community contracts	1,389,500	1,558,273	1,556,315	1,958
Library	6,454,482	6,614,743	6,173,699	441,044
Parks and Recreation	7,793,680	7,860,572	7,275,341	585,231
Total parks, recreation and cultural	15,637,662	16,033,588	15,005,355	1,028,233
Community development:				
Community Development Administration	782,600	830,400	804,489	25,911
Convention center	3,214,300	3,278,300	3,278,053	247
County fair	20,000	21,000	19,239	1,761
Economic Development	2,050,198	2,167,082	1,847,151	319,931
Extension Service	311,600	322,949	254,617	68,332
Economic incentives	110,000	110,000	61,980	48,020
Planning	3,063,720	3,292,842	3,251,151	41,691
Transportation	736,700	732,700	655,440	77,260
Total community development	10,289,118	10,755,273	10,172,120	583,153
Non-departmental	1,472,700	1,332,700	184,919	1,147,781
Debt service:				
Retirement of principal	9,781,800	9,781,800	9,781,254	546
Interest	4,788,500	4,788,500	4,592,262	196,238
Other	963,400	851,817	391,140	460,677
Total debt service	15,533,700	15,422,117	14,764,656	657,461
Total expenditures	239,747,768	240,705,024	226,191,619	14,513,405
Excess of revenues over expenditures	225,485,232	221,289,850	238,330,231	17,040,381
<b>Other financing sources (uses)</b>				
Transfers in:				
County Capital Projects Fund	583,300	583,853	278,966	(304,887)
Water Fund	1,214,500	1,214,500	1,214,500	-
Total transfers in	1,797,800	1,798,353	1,493,466	(304,887)
Transfers out:				
County Capital Projects Fund	(10,196,500)	(37,936,903)	(9,623,744)	28,313,159
Grants Fund	(1,086,000)	(1,449,466)	(1,329,445)	120,021
Comprehensive Services Fund	(938,200)	(1,283,600)	(1,283,600)	-
Water Fund	-	(14,600)	(14,612)	(12)
Airport Fund	(80,700)	(947,137)	(626,204)	320,933
Risk Management Fund	-	(17,500)	(17,500)	-
School Board - Component Unit	(230,602,900)	(242,644,391)	(236,582,320)	6,062,071
Health Center Commission - Component Unit	-	(2,522)	(2,522)	-
Total transfers out	(242,904,300)	(284,296,119)	(249,479,947)	34,816,172
Certificates of participation issued	-	-	47,219	47,219
Refunding bonds issued	-	8,034,300	8,034,300	-
Payment to refunding bond escrow agent	-	(7,987,067)	(7,987,067)	-
Total other financing uses	(241,106,500)	(282,450,533)	(247,892,029)	34,558,504
Net change in fund balance	(15,621,268)	(61,160,683)	(9,561,798)	51,598,885
Fund balance, July 1, 2002	113,394,521	113,394,521	113,394,521	-
Fund balance, June 30, 2003	\$ 97,773,253	\$ 52,233,838	\$ 103,832,723	\$ 51,598,885